

PRINCE WILLIAM COUNTY

SUBARTICLE A. TELECOMMUNICATIONS SERVICE CONSUMERS TAX*

Sec. 26-101. Definitions.

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Commercial or industrial user: The owner or tenant of property used primarily for commercial or industrial purposes, who pays for utility service for such property.

Dwelling unit: One or more rooms designed or intended for occupancy by a single family.

E 9-1-1 systems: A telephone service which utilizes a computerized system to automatically route emergency telephone calls placed by dialing the digits "911" to the proper public safety answering point servicing the jurisdiction from which the emergency telephone call was placed. An E 9-1-1 system includes selective routing of telephone calls, automatic telephone number identification, and automatic location identification performed by computers and other ancillary control center communications equipment.

Mobile local telecommunication service: Any two-way mobile or portable local telecommunication service, including cellular mobile radio telecommunication service and specialized mobile radio.

Multiple-family dwelling: A building or a portion thereof containing two (2) or more dwelling units, but not including hotels or motels.

Purchaser: Every person who purchases a utility service.

Residential user: The owner or tenant of property used primarily for residential purposes, who pays for utility service in or for such property, including, but not limited to, apartment houses, trailer parks and other multiple-family dwellings or accommodations.

Seller: Every person who sells or furnishes a utility service and who comes within the provisions of title 58.1, chapter 26, article 2 of the Code of Virginia.

Utility service: Local telecommunication service furnished within the county. (Code 1965, § 15-10; No. 85-86, 8-6-85; No. 85-103, 9-17-85; No. 96-39, 4-30-96; No. 00-74, 10-17-00)

Sec. 26-102. Utility service tax levied; amount; exclusions; local tax for E 9-1-1.*

(a) *Generally.* There is hereby imposed and levied by the county, upon each purchaser of a utility service, other than mobile local telecommunications services, tax in the amount of twenty (20) percent per month of the charge, exclusive of any federal tax thereon, made by the seller against the purchaser with respect to each utility service; provided that, such tax shall not be applicable to any charge in excess of fifteen dollars (\$15.00) per month for residential customers. In the case of any multiple-family dwelling, accommodation or trailer park served by a master meter, the tax is limited to the lesser of twenty (20) percent of the net bill or twenty (20) percent of an amount calculated at fifteen dollars (\$15.00) times the dwelling units served. For commercial and industrial users, the tax is limited to a twenty (20) percent of a monthly ceiling of five hundred dollars (\$500.00) for each utility. Bills shall be considered monthly bills if submitted twelve (12) times per year for periods of approximately one month each.

(b) There is hereby imposed and levied by the county, upon each purchaser of mobile local telecommunication service with a consumer service address located in the county, tax in the amount of ten

(10) percent of the monthly gross charge to a consumer of mobile local telecommunication, provided that such tax shall not be applicable to any amount so charged in excess of thirty dollars (\$30.00) per month for each mobile service consumer.

(c) *Local tax for E 9-1-1.* In addition to the tax imposed and levied in the foregoing subsection (a), and notwithstanding any other provision of this article, there is hereby imposed and levied upon each purchaser of telephone utility service, including purchasers of mobile local telecommunication service, except federal, state, and local government agencies, a special tax for recovery of initial capital and installation costs and recurring maintenance costs of the county's E 9-1-1 emergency telephone system, at a rate set annually by resolution of the board of county supervisors. For the purpose of compensating the telephone utility which accounts for and remits to the county the special tax levied by this subsection, the telephone utility shall be allowed three (3) percent of the amount of the tax due and accounted for in the form of a deduction in submitting the return and paying the amount due by it to the county. (Code 1965, § 15-11; No. 78-32-13, 9-12-78; No. 89-53, 4-25-89; No. 85-103, 9-17-85; No. 96-39, 4-30-96; No. 00-74, 10-17-00)
State law reference--Authority for above tax, Code of Virginia, §§ 58.1-3812, 58.1-3814.

Sec. 26-103. Applicability to telephone service.

The tax imposed and levied by this article on purchasers with respect to telephone service shall apply to all charges made for local telephone exchange service, except as follows:

- (1) No tax shall be imposed on telephone service paid for by inserting coins in coin-operated telephones.
- (2) With respect to flat rate and flat message rate service, the tax shall apply only to the amount payable for local area service and shall not apply to any specific charge for calls to points outside the county or to any general charge or rate differential payable for the privilege of calling points outside the county.
- (3) Where purchasers of telephone service are charged on a message rate basis, the tax shall apply only to the basic charge for such service and shall not apply to any charge for additional message units.
- (4) Local telephone service of a type not taxed by the United States as of September 1, 1966. (Code 1965, § 15-14)

Sec. 26-104. Exemptions.

The United States of America, the state and political subdivisions, boards, commissions and authorities thereof, any public safety agency as defined in Virginia Code § 58.1-3813, churches, hospitals and all other charitable, nonprofit organizations are hereby exempted from the payment of the tax imposed and levied by this subarticle with respect to the purchase of utility services used by such governmental agencies, churches, hospitals and other charitable, nonprofit organizations. (Code 1965, § 15-14; No. 00-74, 10-17-00)

Sec. 26-105. Duty of purchaser to pay.

The tax imposed by this subarticle shall be paid by the purchaser to the seller, for the use of the county, at the time that the purchase price or charge for the utility service becomes due and payable under the agreement between the purchaser and the seller. (Code 1965, § 15-11; No. 78-32-13, 9-12-78; No. 00-74, 10-17-00)

Sec. 26-106. Duty of seller to collect, report and remit.

It shall be the duty of every seller, in acting as the tax collecting medium or agency for the county, to collect from the purchaser, for the use of the county, the tax imposed and levied by this subarticle, at the

time of collecting the purchase price charged for the utility service. The tax collected during each calendar month shall be reported by each seller to the director of finance, and each seller shall remit the amount of tax shown by such report to have been collected to the director of finance on or before the last day of the first calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax. The required report shall be in the form required by the director of finance. (Code 1965, §§ 15-11, 15-12; No. 78-32-13, 9-12-78; No. 00-74, 10-17-00)

Sec. 26-107. Seller's records.

Each seller shall keep complete records showing all purchases of utility service in the county, which records shall show the price charged against each purchaser with respect to each purchase, the date thereof and the date of payment thereof, and the amount of tax imposed under this article. Such records shall be kept open for inspection by the duly authorized agents of the county at reasonable times, and the duly authorized agents of the county shall have the right, power and authority to make transcripts thereof. (Code 1965, § 15-13)

Sec. 26-108. Disposition of revenues derived from tax.

Revenues derived from the tax imposed by this article shall, to the extent necessary, be used for solid waste disposal. (Code 1965, § 15-12)
Cross reference-Refuse, Ch. 22.

Sec. 26-109. Violation of article.

Any purchaser failing, refusing or neglecting to pay the tax imposed and levied by this article and any seller violating the provisions of this article, and any officer, agent or employee of any seller violating the provisions hereof, shall be guilty of a Class 4 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. (Code 1965, § 15-15)